

Roll No. ....

Total No. of Questions : 13]

[Total No. of Printed Pages : 4

**DV-415**

**M.B.A./M.B.A. (Gen.Mgt./Mkt. Mgt./Hum. Res.**

**Mgt./Fin. Mgt./Mkt. & Sales Mgt./Fin./Mkt.)**

**(F.T.) I<sup>st</sup> Semester (Reg./Ex./Old-Ex.)**

**Examination, (Session 2021-22)**

**FEB.-2022**

**Accounting for manager**

**Paper - CP-106**

**Time : 3 Hours]**

**[Maximum Marks : 80**

**Note :- Attempt both the sections.**

**SECTION - 'A'**

**Short Answer Type Questions**

**8×4=32**

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**P.T.O.**

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**Note :-** Attempt any four questions from this section. Each question carries 8 marks.

1. Explain Concept and Importance of Financial Accounting.
2. Explain the convention of consistency and Business Entity Concept.
3. "Every Debt has a corresponding credit" Explain the Statement.
4. Write short notes on :
  - (a) Operating Ratio
  - (b) Interest coverage Ratio
5. Differentiate between the "Income Statement" and "Statement of Financial Position".
6. Explain the difference between depreciation and depletion.
7. Explain the meanings and Needs of Management Accounting.
8. Write short notes on :
  - (a) Cash Budget
  - (b) Zero Base Budgeting.

**SECTION - 'B'**

**Long Answer Type Questions**

**3×16=48**

**Note :-** Attempt any three questions. Each question carries 16 marks.

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9. From the following balances drawup a trading and profit and loss A/c and Balance sheet in the books of Vivek on 31<sup>st</sup> March 2019 :

Particulars	Amount
Machinery	13,400
Cash Balance	1000
Fixtures and Fittings	5500
Bills Payable	7000
Creditors	40,000
Debtors	63,000
Bills receivable	5,000
Purchases	50,000
Sales	1,29,000
Return Inwards	1000
Return Outwards	1100
Salaries	9000
Wages	4000
Commission (Dr)	5500
Postage	1500
Discount (Cr)	4000

Rent (Dr)	2200
Bank over draft	5000
Opening stock	45,000
Vivek's Capital	20,000

The closing stock on 31 march 2019 was Rs. 52,000

10. Explain in detail the Cost Reconciliation statement. Discuss its utility and draw the specimen with the help of imaginary figures.
11. Explain the detail process of preparation of Annual Accounts from Journal to Balance Sheet.
12. From the following data Calculate.

- (a) P/V Ratio  
(b) Break even point  
(c) Margin of Safety

Fixed Cost	Rs. 20,000
Sales	Rs. 1,00,000
Variable Cost	Rs. 60,000

13. Explain the difference between Management Accounting, Cost Accounting and Financial Accounting.

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